

Schedule A(NR) Itemized Deductions

For Nonresident Only

Prior to completing the Arizona Form 140NR, Schedule A you must complete a federal Form 1040, Schedule A. You must attach the federal Form 1040, Schedule A to this form.

The itemized deductions allowed for Arizona purposes are those itemized deductions that are allowable under the Internal Revenue Code. As an Arizona nonresident, you must prorate these deductions by the percentage which your Arizona gross income is to your federal adjusted gross income.

In some cases, the amount allowed for medical and dental expenses, gambling losses, and property taxes may be different for Arizona purposes than for federal purposes. Therefore, you must complete lines 1 through 10 if:

1. You are deducting medical and dental expenses.
2. You are deducting gambling losses while claiming a subtraction for Arizona lottery winnings.

3. You are claiming the credit for property taxes paid by a qualified defense contractor.

If any of the above items apply to you, complete a federal Form 1040, Schedule A and then complete the Arizona Form 140NR, Schedule A(NR) as instructed below.

Medical and Dental Expenses

Skip these lines if you are not deducting medical and dental expenses.

Line 1

Enter on line 1 the total of your medical and dental expenses after you reduce these expenses by any payments received from insurance or other sources. If self-employed, do not include any amount paid for health insurance that you deducted in computing your federal adjusted gross income. The medical and dental expenses for Arizona purposes are the same as for federal purposes.

Complete lines 2 and 3 as instructed on Schedule A(NR).

Gambling Losses and Property Taxes

Skip these lines if you are not deducting gambling losses or you are not claiming the credit for property taxes paid by a qualified defense contractor.

Wagering losses can be deducted only to the extent of wagering gains. If you have reduced the amount of wagering gains included in your Arizona gross income by the subtraction allowed for Arizona lottery winnings, you may have to adjust your deduction for gambling losses.

If you are claiming the credit for property taxes paid by a qualified defense contractor, you cannot claim both a deduction and a credit with respect to the same property taxes paid.

Complete lines 4 through 10 as instructed on Schedule A(NR).

Adjusted Itemized Deductions

Complete these lines as instructed on Schedule A(NR).

Notes
